

ID: CCA\_2010060315294537

Number: **201027056**

Release Date: 7/9/2010

Office:

UILC: 6231.02-00

---

**From:**

**Sent:** Thursday, June 03, 2010 3:29:56 PM

**To:**

**Cc:**

**Subject:** RE: Roth IRA as a TEFRA Partner-Extension of the Statute

The TEFRA entity has no statute of limitations and is not a party to a TEFRA proceeding which is, in essence, a type of class action audit of the partners. See [Chef's Choice v. Commissioner](#). So if the statute is open for any partner we can conduct a TEFRA proceeding that will affect only those partners whose statute is open.

Under [Blonien](#) (Tax Court) and [Katz](#) (10th Cir) the determination of the correct partners is a partnership item. Under [Grigoraci](#) (T.C. Memo.) its an affected item. Under [Hang](#) (Tax Court) and [Alpha/Sands](#) (Claims Court) it is a nonpartnership item. [REDACTED]